

**OPINION  
73-62**

November 15, 1973        (OPINION)

The Honorable A. G. Bunker  
State Representative  
Legislative District 21  
State of North Dakota  
P. O. Box 2664

Fargo, ND 58102

Dear Representative Bunker:

This is in reply to your letter of October 31, 1973, wherein you make reference to a recently adopted ordinance of a named city which ordinance enacts a gross excise sales tax of 50 percent, not to exceed \$1,000 on sales paid by a liquor store in that city. You asked whether such a tax would be legal under current law.

We are not familiar with the ordinance in question, and therefore our observations are based solely upon the information provided in your letter. We are not aware of any authority contained in the statutes or Constitution of the State of North Dakota that would permit a local governing body to levy a tax such as the one you have described. Therefore, it is our opinion that a city is without authority to provide by ordinance for a tax such as the one you have described.

Sincerely yours,

ALLEN I. OLSON

Attorney General